

**SHRIMATHI DEVKUNVAR NANALAL BHATT VAISHNAV COLLEGE FOR WOMEN  
(AUTONOMOUS)**

**(Affiliated to the University of Madras and Re-accredited with 'A+' Grade by NAAC)  
Chromepet, Chennai — 600 044.**

**M.Com.(CS) - END SEMESTER EXAMINATIONS NOVEMBER - 2022**

**SEMESTER - III**

**21PMCCT3010 - Goods and Services Tax & Customs Law**

**Total Duration : 2 Hrs 30 Mins.**

**Total Marks : 60**

**Section A**

Answer any **SIX** questions ( $6 \times 5 = 30$  Marks)

1. List out the benefits for the country who adopt GST?
2. Write note on – Intra State Supply (Section 8 of the IGST Act).
3. Relate the payment of duty, interest and penalty through electronic cash ledger.
4. Interpret the Power to prohibit importation or exportation of goods under Customs Act,1962.
5. What is the ITC entitlement of a newly registered person?
6. State the period of retention of books of accounts?
7. Explain the procedure for finalization of Provisional Assessment.
8. "Storage of imported goods in warehouse pending clearance or removal under Customs Act,1962"-Evaluate.

**Section B**

**Part A**

Answer any **TWO** questions ( $2 \times 10 = 20$  Marks)

9. Explain the role and responsibilities of GST council.
10. Examine the provisions relating to issuance of credit and debit notes under CGST Act.
11. Illustrate the provisions of return Form GSTR-3B as contained in sub rules (5) and (6) of rule 61 of CGST Rules, 2017.
12. Discriminate the various types of offences which may be committed by a taxable person.

**Part B**

Compulsory question ( $1 \times 10 = 10$  Marks)

13. Search, Seizure of goods, documents and things under customs act- Critique.

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